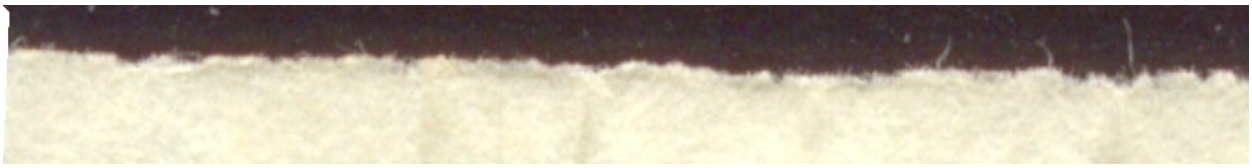
--- 20 Cigarettes - Series “A” [1926] - 23 x 29 mm. - scanned at 200% scale ---

The only “Series of 1915” stamp re-engraved as part of Series “A” was twenty cigarettes. Die changes were made by replacing **1915** with **A**, and (since this re-engraving occurred after the 1923 formation of the *Canadian Bank Note Company*) by replacing the ABN monogram with the CBN monogram on the plates.

★**RC-301** - 20 cigarettes, imperf,
mimeographed **1-10-D / 3-33**
by “Macdonald Tobacco” in March 1933

★**RC-300** - 20 cigarettes, imperf x roulette,
coded **6-10-D / CD2**
by “Imperial Tobacco” in December 1932

I have serious doubts about the validity of the vertical separation on the illustrated copy of **RC-300** which I have listed as *coarse roulette*. I would call it a vertically *rough cut imperforate*. Perhaps this copy should be termed *vertically scored and rough torn*.



--- front view - left side - [scanned at 600% scale] ---

--- back view - left side - [scanned at 600% scale] ---

--- 20 Cigarettes - Series “A” [1926] - “Imperial Tobacco” - 22 x 28 mm. - scanned at 200% scale ---

--- cancellation reading vertically up - 9 copies to date - the CBN monogram at 300% scale ---

★**RC-301** - 20 cigarettes, imperf, coded **6-10-D / 1131** by “Imperial Tobacco” in November 1931

[★RC-301]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1931	---	---	---	---	---	---	---	---	---	---	1131	1231
1932	132	232	332	432	532	632	732	---	---	---	---	---

--- cancellation reading vertically up - 3 copies to date ---

The coding was changed for stamps purchased under the Budget of 1932

★**RC-301** - 20 cigarettes, imperf, coded **6-10-D / CC2** by “Imperial Tobacco” in September 1932

[★RC-301]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1931	---	---	---	---	---	---	---	---	---	---	---	---
1932	---	---	---	---	---	---	---	---	CC2	AD2	---	---
1933	---	BA3	---	AB3	---	---	---	---	---	---	---	---

--- cancellations with an added O - reading vertically up - a single copy to date ---

★**RC-301** - 20 cigarettes, imperf,
coded **6-10-D / OAD2** by "Imperial Tobacco" in October 1932

On this twenty cigarette Series "A" stamp (also from October 1932), the code **OAD2** has been printed with a prefixed black **O** to indicate that these are pre-Budget sheets purchased at $6.00 per thousand, and used post-Budget at the lowered excise duty of $4.00 per thousand. This was an early method of identification which likely preceded the following **25c** overprint of twenty cigarettes.

When the Budget of 1932 decreased the excise duty on small cigarettes from $6.00 to $4.00 per thousand, "Imperial Tobacco" increased their eighteen cigarette 25¢ pack to twenty cigarettes. To prevent their retail outlets from raising the price, they overprinted **RC-301** with a 6½ mm. Roman **25c** as **RC-301a**. These red overprints also were used as a means of identifying Imperial's pre-Budget twenty cigarette sheets. The decrease of $2.00 per thousand in excise duty calculates as a drop of 2¢ per ten small cigarettes.

★**RC-300a** - **25c** on 20 cigarettes, imperf,
coded **6-10-D / BD2**
by "Imperial Tobacco" in November 1932

★**RC-300a** - **25c** on 20 cigarettes, imperf,
coded **6-10-D / AA3**
by "Imperial Tobacco" in January 1933

[★RC-301a]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	BD2	---
1933	AA3	---	---	---	---	---	---	---	---	---	---	---

--- cancellation reading vertically down - 6 copies to date ---

Using sheets purchased at the reduced 1932 excise duty rate of $4.00 per 1000 small cigarettes, “Imperial Tobacco” altered their cancellation to read vertically down.

★**RC-301** - 20 cigarettes, imperf, coded **6-10-D / BC3** by “Imperial Tobacco” in August 1933

[★RC-301]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	---	---	---	---	---	CB3	---	BC3	CC3	---	---	---
1934	---	---	---	---	---	C B4	AC4	BC4	---	---	---	---
1935	---	---	---	---	---	---	---	---	---	---	---	---

--- cancellation reading vertically down - 4 copies to date ---

★**RC-301** - 20 cigarettes, imperf, coded **6-10-D / AED** by “Imperial Tobacco” in August 1933

[★RC-301]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	---	---	---	---	---	---	AED	---	---
1935	AFA	---	CFA	AFB	---	---	---	---	---	---	---	---

--- cancellation reading vertically up - 2 copies to date ---

★**RC-301** - 20 cigarettes, imperf, coded **6-10-D / AFC** by "Imperial Tobacco" in July 1935

[★RC-301]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	AFC	---	---	---	BFD	---

--- 20 cigarette transfer roll and plates ---

[These paragraphs are taken from information supplied by Chris Ryan]

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the CBN Roll, No. 665-XG, for the small 20 cigarette Series " A" stamp.

In a similar memorandum, dated June 8th 1944, they record the destruction of plates No. 1, 2 and 3 for the twenty cigarette Series "A" stamp. The rolls and plates were defaced, and subsequently delivered to the Royal Canadian Mint as scrap metal.

In the memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the ABN / CBN die XG-261 for the Series "A" twenty cigarette stamp.

[These 260 impression plates were probably arranged as 2 by (10 x 13) stamps - JBH]

--- 20 Cigarettes - Series "A" of 1926 - "Tuckett Tobacco" - 22 x 28 mm. - scanned at 150% scale ---

--- cancellation reading vertically up - 14 copies to date ---

★**RC-301** - 20 cigarettes, imperf, typographed **1-18-E / CIGARETTES / L-31** by "Tuckett Tobacco" in December 1931

[★RC-301]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1931	---	---	---	---	---	---	---	---	---	---	---	L-31
1932	A-32	B-32	C-32	D-32	E-32	F-32	G-32	H-32	I-32	---	K-32	L-32
1933	A-33	---	C-33	---	---	---	---	---	---	---	---	---

--- cancellation reading vertically down - 18 copies to date ---

★**RC-301** - 20 cigarettes, imperf, typographed **1-18-E / CIGARETTES / L-31** by "Tuckett Tobacco" in December 1931

[★RC-301]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1931	---	---	---	---	---	---	---	---	---	---	---	L-31
1932	A-32	B-32	---	D-32	---	---	---	H-32	I-32	---	K-32	L-32
1933	---	---	C-33	D-33	E-33	F-33	---	H-33	I-33	J-33	K-33	---
1934	A-34	---	C-34	---	---	---	---	---	---	---	---	---

--- cancellation reading vertically down - 14 copies to date ---

★**RC-301** - 20 cigarettes, imperf, typographed **1-18-E / 44** by "Tuckett Tobacco" in April 1934

[★RC-301]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	44	54	64	74	84	---	104	114	124
1935	15	25	35	45	55	65	---	---	---	---	---	---

Use of the imperforate 20 cigarette Series "C" stamp by "Tuckett Tobacco" began in May 1935.

--- cancellation reading horizontally upright - a late usage

★**RC-301** - 20 cigarettes, imperf, mimeographed 1-18-E / 37 by "Tuckett Tobacco" in March 1937

[★RC-301]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1937	---	---	37	---	---	---	---	---	---	---	---	---

--- 20 Cigarettes - imperforate - Series "A" - Macdonald Tobacco, Montreal - 1932-35 ---

--- roller cancellation reading vertically up - 3 copies to date ---

★**RC-301** - 20 cigarettes, imperf, roller cancelled **1-10-D / 7 - 32** by "Macdonald Tobacco" in July 1932

[★RC-301]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	7-32	8-32	---	10-32	11-32	---

--- mimeographed cancellation reading vertically up - 10 copies to date ---

★**RC-301** - 20 cigarettes, imperf, mimeographed **1-10-D / 2-35** by "Macdonald Tobacco" in February 1935

[★RC-301]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	---	---	3-33	4-33	5-33	---	---	8-33	9-33	---	---	12-33
1934	1-34	---	---	---	---	---	7-34	---	---	---	11-34	---
1935	---	2-35	---	---	---	---	---	---	---	---	---	---

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1926 - Series A \ 20 cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 14th 2013, JBH